

ANNEXURE B1

HESSEQUA LOCAL MUNICIPALITY

PROPERTY RATES BY-LAW 2016/2017



(FINAL FOR IMPLEMENTATION ON 1 JULY 2016)

25 MAY 2016

HESSEQUA MUNICIPALITY: PROPERTY RATES BY-LAW

Under the provisions of section 156 of the Constitution of the Republic of South Africa, 1996, the Hessequa Municipality enacts as follows—

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1. Definitions

In this By-Law, the English text prevails in the event of any conflict with the Afrikaans text, and, unless the context otherwise indicates –

“Constitution” means the Constitution of the Republic of South Africa 1996;

“Customer Care and Revenue Management By-Law” means the municipality’s Customer Care and Revenue Management By-Law as required by sections 96(b), 97 and 98 of the Municipal Systems Act, 32 of 2000;

“municipality” means the Municipality of Hessequa, established in terms of Section 12 of the Municipal Structures Act, 117 of 1998, and includes any political structure, political office bearer, councillor, duly authorized agent or any employee acting in connection with this by-law by virtue of a power vested in the municipality

and delegated or sub-delegated to such political structure, political office bearer, councillor, agent or employee;

“municipality’s rates policy” means a rates policy adopted by the municipality in terms of this By-Law;

“Property Rates Act” means the Local Government: Municipal Property Rates Act, 6 of 2004;

“rate” or **“rates”** means a municipal rate on property as envisaged in section 229 of the Constitution; and

“rates policy” means the rates policy set out in Schedule 1.

2. Principles and Objectives

(1) Section 229(1) of the Constitution authorizes a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the municipality.

(2) In terms of section 3 of the Property Rates Act, a municipal council must adopt a policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality.

(3) In terms of section 6(1) of the Property Rates Act, a municipality must adopt by-laws to give effect to the implementation of its rates policy.

(4) In terms of section 6(2) of the Property Rates Act, by-laws adopted in terms of section 6(2) may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

3. Adoption and implementation of rates policy

(1) The municipality shall adopt and implement a rates policy consistent with the Property Rates Act on the levying of rates on rateable property in the municipality.

(2) The municipality shall not be entitled to levy rates other than in terms of a valid rates policy.

4. Contents of rates policy

The municipality's rates policy shall, *inter alia*:

- (1) apply to all rates levied by the municipality pursuant to the adoption of the municipality's annual budget;
- (2) comply with the requirements for: -
 - (a) the adoption and contents of a rates policy specified in section 3 of the Property Rates Act;
 - (b) the process of community participation specified in section 4 of the Property Rates Act;
 - (c) the annual review of a rates policy specified in section 5 of the Property Rates Act;
- (3) specify any further principles, criteria and implementation measures consistent with the Property Rates Act for the levying of rates which the municipality may wish to adopt;
- (4) include such further enforcement mechanisms, if any, as the municipality may wish to impose in addition to those contained in the Customer Care and Revenue Management By-Law.

5. Implementation and enforcement of rates policy

The municipality's rates policy as contained in Schedule 1 to this by-law applies throughout the area of jurisdiction of the municipality and shall be enforced through the Customer Care and Revenue Management By-Law and any further enforcement mechanisms stipulated in the municipality's rates policy.

6. Appeal

A person whose rights are affected by a delegated decision of the municipality may appeal against that decision by giving written notice of the appeal and the reasons therefore in terms of section 62 of the Local Government: Municipal Systems Act, Act 32 of 2000 to the municipal manager within 21 days of the date of the notification of the decision.

7. Offences and penalties

A person who–

- (a) makes a false application or declaration which will affect the rates payable on any property whether on his or her own behalf or that of someone else;
- (b) refuses or fails to report any amendments to an application or declaration, referred to in paragraph (a), to the municipality after such occurrence; or
- (c) interferes or hinders an official of the municipality in the execution of his or her duties in terms of this by-law, commits an offence and upon conviction shall be liable to payment of a fine or imprisonment or to such imprisonment or to both such fine and such imprisonment.

8. Repeal of by-laws

The Property Rates By-law promulgated in *Provincial Gazette Extraordinary* 7406 on 19 June 2015 is hereby repealed.

9. Short title and commencement

This By-law shall be known as the Hessequa Municipality Property Rates By-law and will become effective on 1 July 2016.